

**DEPARTMENT OF STATE REVENUE**

**LETTER OF FINDINGS NUMBER: 02-0075P**

**Individual Income Tax  
Calendar Year 2000**

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**ISSUE(S)**

**I. Tax Administration – Penalty**

**Authority:** IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

**STATEMENT OF FACTS**

Taxpayer's representative protests the penalty assessed and states that he prepared the taxpayer's Indiana State Income Tax return. Due to an oversight, he did not compute the county tax. Taxpayer's representative further states that he advised the client to make the payment and request a refund for the penalty.

**I. Tax Administration – Negligence Penalty**

**DISCUSSION**

Taxpayer's representative requests that the Department waive the penalty assessed because there was an oversight in computing the county tax.

Taxpayer's representative was negligent in failing to verify the information contained on the prepared IT-40 before mailing it to the Department.

Taxpayer has not provided reasonable cause to allow a waiver of the negligence penalty.

**FINDING**

Taxpayer's protest is denied.